

C O P Y

in opinion

14 P

1954

October 28

Honorable Oliver W. Marvin
State of New Hampshire Tax Commission
State House
Concord, New Hampshire

Dear Judge Marvin:

I have your letter of October 27, 1954 in which you refer to R.L. c. 234 and inquire whether or not the State Tax Commission would be justified in refusing to consider any application for reimbursement not made before September first in any year. In our opinion the Commission would be so justified.

The precise reason on account of which the Legislature proscribed September first as the date by which application must be made is not clear. But that date was specified in unmistakable language. Application by that date, then, may be said to be a condition of entitlement -- at least insofar as the Commission as an administrative body is concerned. In this view no obligation rests on the Commission to consider applications received after September first.

Very truly yours,

Warren E. Waters
Deputy Attorney General

WEN/T

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